CERTIFICATE OF SERVICE

I, Lisa L. Coggins, Esquire, hereby certify that on this 25th day of April, 2014, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 31901* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins Lisa L. Coggins (No. 4234)

SERVICE LIST

By First Class Mail and E-mail:

Warren H. Smith Warren H. Smith and Associates, P.C. 2235 Ridge Road Suite 105 Rockwall, TX 75087 feeaudit@whsmithlaw.com

By Hand-Delivery:

Richard L. Schepacarter, Esq. Office of the U.S. Trustee 844 King Street, Room 2207 Wilmington, DE 19801

The Bayard Firm 222 Delaware Avenue, Ste. 900 P.O. Box 25130 Wilmington, DE 25130

By E-mail:

Richard.Finke@grace.com

Laura Davis Jones, Esquire James O'Neill, Esquire Pachulski Stang Ziehl & Jones LLP 919 Market Street, 17th Floor Wilmington, DE 19801 ljones@pszyj.com jo'neill@pszyj.com

Marla Rosoff Eskin, Esquire Mark T. Hurford, Esquire Kathleen Campbell Davis, Esquire Campbell & Levine, LLC 222 Delaware Avenue, Ste. 1620 Wilmington, DE 19801 meskin@del.camlev.com

Michael R. Lastowski, Esquire Duane Morris, LLP 222 Delaware Avenue Suite 1600 Wilmington, DE 19801 mlatowski@duanemorris.com Teresa K. D. Currier, Esquire Saul Ewing LLP 222 Delaware Avenue, Suite 1200 P.O. Box 1266 Wilmington, DE 19899-1266 tcurrier@saul.com

Roger J. Higgins, P.C. The Law Offices of Roger Higgins, LLC 111 East Wacker Drive, Ste. 2800 Chicago, IL 60601 rhiggins@rogerhigginslaw.com

Elihu Inselbuch, Esquire Rita Tobin, Esquire Caplin & Drysdale, Chartered 600 Lexington Ave, 21st Floor New York, NY 10022-6000 pvnl@capdale.com

Lewis Kruger, Esquire Stroock & Stroock & Lavan 180 Maiden Lane New York, NY 10038-4982 lkruger@stroock.com

Jay M. Sakalo, Esquire
Bilzin Sumberg Baena Price & Axelrod,
LLP
1450 Brickell Avenue, 23rd Floor
Miami, FL 33131-3456
<u>jsakalo@bilzin.com</u>

John C. Phillips, Jr., Esquire Phillips Goldman & Spence, P.A. 1200 N. Broom Street Wilmington, DE 19806 jcp@pgslaw.com